

CERTIFIED TRUE COPY

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

ZULIMA V. FARBER
ATTORNEY GENERAL OF NEW JERSEY
Division of Law, 5th Floor
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

July 20, 2006

FILED

By: Marianne W. Greenwald
Deputy Attorney General
Tel. No. (973) 648-4876

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE
REINSTATEMENT OF THE LICENSE OF

MICHAEL C. CORTESE, C.P.A.

TO PRACTICE ACCOUNTANCY IN THE
STATE OF NEW JERSEY

Administrative Action

ORDER OF REINSTATEMENT

This matter was opened to the New Jersey State Board of Accountancy upon application Of Michael C. Cortese for reinstatement of his license to practice accountancy in the State of New Jersey. On October 8, 2002 by Order of the Board of Accountancy respondent's license to practice accountancy was revoked. Respondent has testified under oath before a Committee of the Board on May 9, 2006 as to his remorse for his past conduct and has produced proofs that the criminal probation has been terminated. The Board has determined to reinstate respondent's license subject to certain conditions.

IT IS THEREFORE ON THIS 1st DAY OF OCTOBER, 2006,

ORDERED AND AGREED:

That the license of Michael C. Cortese to practice accountancy in this State shall be reinstated upon proof that:

1. Respondent has successfully completed 120 credits of continuing education including 24 credits of accounting and auditing and 4 credits of New Jersey Ethics and Law. None of the credits shall be acceptable towards the January 1, 2009 renewal.

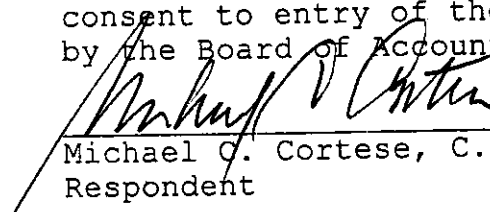
2. Respondent has paid to the Board of Accountancy costs for the proceeding in this in the amount of \$125.00.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

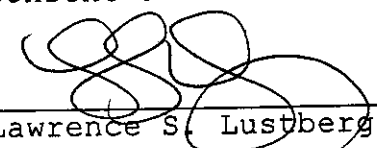
By: 

John Tully, C.P.A.
President

I have read the within Order,
understand its terms and agree
to be bound by them. I
consent to entry of the Order
by the Board of Accountancy.


Michael C. Cortese, C.P.A.
Respondent

Consent as to form and entry:


Lawrence S. Lustberg, Esq.